



Refund Rate Tables

The following rates should be used when claiming a refund of fuel tax paid on fuel used by an exempt entity or for a qualified nontaxable use. The refund is claimed on a [Nebraska Non-Ag Use Motor Fuels Tax Refund Claim, Form 84](#), or a [Nebraska Ag Use Motor Fuels Tax Refund Claim, Form 84AG](#).

Purchase Date	Gasoline, Gasohol, Ethanol *		Diesel Fuels	
	Use in Unlicensed Equipment (e.g. agricultural, construction)	Federal Govt; Exports	Use in Unlicensed Equipment (e.g. agricultural, construction, refrigeration units)	Federal Govt; Exports
01/01/15→06/30/15	.2335	.256	.246	.256
07/01/14→12/31/14	.2415	.264	.254	.264
01/01/14→06/30/14	.2415	.264	.254	.264
07/01/13→12/31/13	.2405	.263	.253	.263
01/01/13→06/30/13	.2235	.246	.236	.246
07/01/12→12/31/12	.2395	.262	.252	.262
01/01/12→06/30/12	.2445	.267	.257	.267

Refund rate for Petroleum Release Remedial Action Fee:

- Gasoline, Gasohol, Aviation Gasoline and Ethanol is .009
- Diesel and Jet Fuel is .003

Refund rate for Aircraft Fuels:

- Aviation Gasoline is .05
- Jet Fuel is .03

Motor Fuels Division

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